

SCHEDULE 1
COUNTY OF VOLUSIA, FLORIDA
PRIMARY GOVERNMENT NET ASSETS BY COMPONENT
LAST SEVEN FISCAL YEARS

	<u>Fiscal Year</u> <u>2007</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Fiscal Year</u> <u>2005</u>
Governmental Activities			
Invested in capital assets, net of related debt	\$ 375,461,228	\$ 322,890,595	\$ 292,915,827
Restricted for:			
Public safety	4,257,892	3,758,545	3,162,111
Physical environment	30,628,358	23,104,563	18,357,883
Transportation	45,703,200	45,353,839	42,492,379
Culture/recreation	5,931,460	6,771,239	6,849,834
Debt service	11,992,237	11,534,752	9,468,966
Capital projects	10,498,597	17,155,503	12,567,604
Other purposes	9,730,719	8,025,256	9,496,463
Unrestricted	<u>125,258,392</u>	<u>95,575,381</u>	<u>66,517,008</u>
Governmental Activities Net Assets	<u>\$ 619,462,083</u>	<u>\$ 534,169,673</u>	<u>\$ 461,828,075</u>
Business-type Activities			
Invested in capital assets, net of related debt	\$ 146,738,251	\$ 136,946,061	\$ 118,841,502
Restricted for:			
Debt service	3,226,190	3,107,972	7,101,057
Passenger facility charges program	1,571,169	1,532,154	6,290,829
Land purchase	-	-	1,991,411
Equipment replacement	350,000	350,000	350,000
Maintenance and operations	1,631,146	1,342,980	1,258,751
Unrestricted	<u>31,810,241</u>	<u>40,327,853</u>	<u>23,204,000</u>
Business-type Net Assets	<u>\$ 185,326,997</u>	<u>\$ 183,607,020</u>	<u>\$ 159,037,550</u>
Primary Government			
Invested in capital assets, net of related debt	\$ 522,199,479	\$ 459,836,656	\$ 411,757,329
Restricted for:			
Public safety	4,257,892	3,758,545	3,162,111
Physical environment	30,628,358	23,104,563	18,357,883
Transportation	45,703,200	45,353,839	42,492,379
Culture/recreation	5,931,460	6,771,239	6,849,834
Debt service	15,218,427	14,642,724	16,570,023
Capital projects	10,498,597	17,155,503	12,567,604
Passenger facility charges program	1,571,169	1,532,154	6,290,829
Land purchase	-	-	1,991,411
Equipment replacement	350,000	350,000	350,000
Maintenance and operations	1,631,146	1,342,980	1,258,751
Other purposes	9,730,719	8,025,256	9,496,463
Unrestricted	<u>157,068,633</u>	<u>135,903,234</u>	<u>89,721,008</u>
Total Primary Government Net Assets	<u><u>\$ 804,789,080</u></u>	<u><u>\$ 717,776,693</u></u>	<u><u>\$ 620,865,625</u></u>

(1) This schedule reports financial information using the accrual basis of accounting

(2) The County implemented GASB 34 in fiscal year 2001

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 270,913,433	\$ 262,277,338	\$ 159,926,946	\$ 106,130,749
3,496,778	3,786,809	3,223,150	3,361,251
9,289,724	7,800,149	-	-
44,476,754	33,354,158	30,324,465	25,009,966
6,841,386	5,591,414	8,940,472	3,836,863
8,418,646	12,771,290	11,018,185	13,411,024
11,906,725	8,472,956	9,587,954	13,279,058
5,823,136	6,080,240	4,184,243	4,897,611
44,508,710	29,098,221	28,088,375	45,988,516
<u>\$ 405,675,292</u>	<u>\$ 369,232,575</u>	<u>\$ 255,293,790</u>	<u>\$ 215,915,038</u>
\$ 110,811,202	\$ 105,200,814	\$ 98,354,922	\$ 96,105,513
6,991,581	6,579,947	7,089,930	5,067,895
5,359,335	4,518,167	3,754,612	3,248,233
1,991,411	1,991,411	1,591,411	1,491,411
350,000	350,000	350,000	350,000
1,330,756	1,183,953	1,004,200	788,294
21,610,672	17,555,040	16,082,635	8,903,650
<u>\$ 148,444,957</u>	<u>\$ 137,379,332</u>	<u>\$ 128,227,710</u>	<u>\$ 115,954,996</u>
\$ 381,724,635	\$ 367,478,152	\$ 258,281,868	\$ 202,236,262
3,496,778	3,786,809	3,223,150	3,361,251
9,289,724	7,800,149	-	-
44,476,754	33,354,158	30,324,465	25,009,966
6,841,386	5,591,414	8,940,472	3,836,863
15,410,227	19,351,237	18,108,115	18,478,919
11,906,725	8,472,956	9,587,954	13,279,058
5,359,335	4,518,167	3,754,612	3,248,233
1,991,411	1,991,411	1,591,411	1,491,411
350,000	350,000	350,000	350,000
1,330,756	1,183,953	1,004,200	788,294
5,823,136	6,080,240	4,184,243	4,897,611
66,119,382	46,653,261	44,171,010	54,892,166
<u>\$ 554,120,249</u>	<u>\$ 506,611,907</u>	<u>\$ 383,521,500</u>	<u>\$ 331,870,034</u>